IFW

PATENT 8062-1033

IN THE U.S. PATENT AND TRADEMARK OFFICE

In re application of

Koichiro KANO

Conf. 7278

Application No. 10/560,595

Filed December 13, 2005

DIFFERENTIATED CELLS ORIGINATING IN PRECURSOR FAT CELLS AND METHOD OF ACQUIRING THE SAME

FURTHER PRELIMINARY AMENDMENT

Assistant Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

January 13, 2006

Sir:

Prior to the first Official Action, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Remarks begin on page 4 of this paper.